

UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Civil Action No.
	)	
BRIAN P. MANOOKIAN,	)	
	)	
Respondent.	)	

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Donald Q. Cochran, United States Attorney for the Middle District of Tennessee, avers to this Court as follows:

I.

This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.

II.

Lisa Anderson is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Area 3, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

III.

The Respondent, Brian P. Manookian, resides or is found at 45 Music Square West, Nashville, Tennessee 37203, within the jurisdiction of this Court.

IV.

Revenue Officer Lisa Anderson is conducting an investigation into the collection of the income tax liabilities of Brian P. Manookian for the periods ending December 31, 2013, December 31, 2014, December 31, 2015, and December 31, 2016, as set forth in the Declaration of Revenue Officer Lisa Anderson filed contemporaneously herewith.

V.

The Respondent, Brian P. Manookian, is in possession and control of testimony and other documents concerning the above-described investigation.

VI.

On May 11, 2018, an Internal Revenue Service summons was issued by Revenue Officer Lisa Anderson directing the Respondent, Brian P. Manookian, to appear before Revenue Officer Lisa Anderson on June 6, 2018, at 9:30 AM at 801 Broadway, Room 149, Nashville, TN 37203, to testify and to produce for examination, papers, records, and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of the Respondent, Brian P. Manookian, by Revenue Officer Lisa Anderson, on May 14, 2018. The summons is attached and incorporated as Exhibit A.

VII.

On June 5, 2018, the Respondent, Brian P. Manookian, did not appear in response to the summons. The Respondent's refusal to comply with the summons continues to date as is set forth in the Declaration of Revenue Officer Lisa Anderson filed contemporaneously herewith.

VIII.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

IX.

It is necessary to obtain the testimony sought by the summons in order to properly investigate the collection of the Federal income tax liabilities of Brian P. Manookian for the following period ending December 31, 2013, December 31, 2014, December 31, 2015, and December 31, 2016, as is evidenced by the Declaration of Revenue Officer Lisa Anderson filed contemporaneously herewith and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the Respondent, Brian P. Manookian, to show cause, if any, why Respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the Respondent, Brian P. Manookian, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance and testimony as is required and called for by the terms of the summons before Revenue Officer Lisa Anderson or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Lisa Anderson, or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Dated: September 21, 2018

Respectfully submitted,

DONALD Q. COCHRAN  
United States Attorney  
Middle District of Tennessee

By: /s/ Steve Jordan  
STEVE JORDAN, BPR #013291  
Assistant United States Attorney  
Suite A-961, 110 9<sup>th</sup> Avenue South  
Nashville, Tennessee 37203-3870  
Telephone: (615) 736-5151  
Fax: (615) 736-5323  
[steve.jordan@usdoj.gov](mailto:steve.jordan@usdoj.gov)